

# **Gogolook Co., Ltd.**

## **2026 Annual Shareholders' Meeting**

### **Handbook**

(Translation)

Date: May 26, 2026 (Tuesday) 10:00 a.m.

Location: 6F, No. 319, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City (Company conference room)

Type of Meeting: Physical Shareholders' Meeting

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**Gogolook Co., Ltd.**  
**2026 Annual Shareholders' Meeting**  
**Meeting Procedure**

- I. Call Meeting to Order
- II. Chairman's Address
- III. Report Items
- IV. Proposed Resolutions
- V. Matters for Discussion
- VI. Election Matters
- VII. Other Matters
- VIII. Special Motions

# **Gogolook Co., Ltd.**

## **2026 Annual Shareholders' Meeting**

### **Meeting Agenda**

(Translation)

- I. Time: May 26, 2026 (Tuesday) 10:00 a.m.
- II. Location: 6F, No.319, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City (Company conference room)
- III. Type of Meeting: Physical Shareholders' Meeting
- IV. Call Meeting to Order
- V. Chairman's Address
- VI. Report Items:
  - (I) 2025 Business Report
  - (II) 2025 Financial Statements Audited by the Audit Committee
  - (III) Amendment to the Company's "Sustainable Development Best Practice Principles"
  - (IV) Report on the Company's Business Spin-off and Transfer
- VII. Proposed Resolutions:
  - (I) Adoption of the 2025 Financial Statements and Business Report
  - (II) Adoption of the 2025 Deficit Compensation
- VIII. Matters for Discussion:
  - (I) Proposal to revise the "Procedures for Acquisition or Disposal of Assets"
  - (II) Proposal for Issuing Restricted Stock Award for employees of 2026
  - (III) Proposal to revise the "Articles of Incorporation"
  - (IV) Proposal to revise the "Rules of Procedure for Shareholders' Meetings"
- IX. Election Matters
  - (I) Proposal for the Full Re-election of the Company's Directors (Including Independent Directors)
- X. Other Matters
  - (I) Release of the Newly Elected Directors (Including Independent Directors) from Non-competition Restrictions

XI. Special Motions

XII. Adjournment

## Report Items

### **Report 1: 2025 Business Report.**

See Attachment I (Pages xx-xx).

### **Report 2: 2025 Financial Statements Audited by the Audit Committee.**

See Attachment II, 2025 Audit Committee's Review Report (Page xx).

### **Report 3: Amendment to the Company's "Sustainable Development Best Practice Principles"**

In accordance with the regulations set forth in Circular No. 11400161181 issued by the Taiwan Stock Exchange (TWSE), the Company proposes to amend its "Sustainable Development Best Practice Principles." For the "Comparison Table of Amended Provisions," please refer to Attachment III, (Page xx).

### **Report 4: Report on the Company's Business Spin-off and Transfer**

1. To facilitate organizational restructuring and professional specialization, and to enhance the Company's operating performance and market competitiveness, the Board of Directors resolved on November 12, 2025, to conduct a simplified spin-off with Gogolook Fintech Co., Ltd. pursuant to Article 36, Paragraph 1 of the Business Mergers and Acquisitions Act.
2. This spin-off involves the transfer of the Company's "Roo.Cash" business operations (comprising the business operations only, excluding assets and liabilities) to the 100%-owned subsidiary, Gogolook Fintech Co., Ltd. As this simplified spin-off does not involve transaction consideration on the balance sheet, there will be no payment of shares, cash, or other property.
3. The record date for this spin-off is April 1, 2026. This case is hereby reported to the Annual General Meeting of Shareholders.

## Proposed Resolutions

### **Proposal 1 (Proposed by the Board of Directors)**

#### **Proposal: Adoption of the 2025 Financial Statements and Business Report.**

#### **Explanation:**

- I. The Company's 2025 financial statements, including consolidated financial statements, have been prepared. Enclosed the audit report prepared by CPAs Shang-Tun Wu and Po-Ju Kuo of PwC Taiwan.

- II. Please see Attachment I (Pages xx-xx) for The Company's 2025 Business Report, and Attachment IV and V for 2025 Financial Statements (Pages xx-xx)
- III. This proposal was approved at the first Audit Committee meeting and the first Board of Directors meeting in 2026 and is hereby submitted for recognition by the Annual Shareholders' Meeting.

**Resolution:**

**Proposal 2 (Proposed by the Board of Directors)**

**Proposal: Adoption of the 2025 Deficit Compensation**

**Explanation:**

- I. The Company's accumulated loss by the end of 2025 is NT\$79,529,616. Please see Attachment VI for the Deficit Compensation Statement (Page XX).
- II. This proposal was approved at the first Audit Committee meeting and the first Board of Directors meeting in 2026 and is hereby submitted for recognition by the Annual Shareholders' Meeting.

**Resolution:**

## **Matters for Discussion**

**Proposal 1 (Proposed by the Board of Directors)**

**Proposal: Proposal to revise the "Procedures for Acquisition or Disposal of Assets"**

**Explanation:**

- I. In accordance with the regulations set forth in Circular No. 1140383333 issued by the Financial Supervisory Commission (FSC), the Company proposes to amend its "Procedures for Acquisition or Disposal of Assets."
- II. For the "Comparison Table of Amended Provisions for the Procedures for Acquisition or Disposal of Assets" please refer to Attachment VII (Pages xx-xx)
- III. This proposal has been reviewed and approved by the 1st meeting of the Audit Committee in 2026 and resolved by the 1st meeting of the Board of Directors in 2026. It is hereby submitted to the Annual General Meeting of Shareholders for discussion.

**Resolution:**

## **Proposal 2 (Proposed by the Board of Directors)**

### **Proposal: Proposal for Issuing Restricted Stock Award for employees of 2026**

#### **Explanation:**

- I. To attract and retain senior executives and key talents, as well as to motivate employees and enhance employee retention to make a profit for the Company and its shareholders, the Company has established the "Rules for Issuing New Restricted Employee Shares (2026)" in accordance with Article 267, Paragraph 9 of the Company Act, the Regulations Governing the Offering and Issuance of Securities by Securities Issuers released by the Financial Supervisory Commission, and other relevant regulations.
- II. Explanation of New Restricted Employee Shares issued in 2026.
  - (I) The total amount of shares to be issued is NT\$6,050,000, with NT\$10 par value per share, in total 605,000 shares.
  - (II) The terms and conditions of issuance:
    1. Issue price: Free
    2. Class of issued shares: New common shares of the Company.
    3. Vesting conditions:
      - (1) After being granted the New Restricted Employee Shares, the employees shall meet the following conditions for share vesting.
        - a. The employee is still employed upon the expiration of each vesting period.
        - b. The personal performance evaluation result in the most recent year meets expectations ("Often meets expectations and can make contributions" or equivalent ratings) or above.
        - c. The Company achieves its 2026 operational targets. The operational target is defined as the annual operating profit in the Company's 2026 budget plan.
        - d. No violations of any contracts entered into with the Company or its subsidiaries, and any work rules of the Company or its subsidiaries within each vesting period.
      - (2) The percentage of the restricted shares shall be vested in accordance with the following schedule:
        - a. Serving in the Company upon completion of one year after being granted shares: vesting 33% of granted shares.
        - b. Serving in the Company upon completion of two years after being granted shares: vesting 33% of granted shares.
        - c. Serving in the Company upon completion of three years after being granted shares: vesting 34% of granted shares.
    4. If the vesting conditions are not met: If any employee granted the New Restricted

Employee Shares according to these Rules fails to meet the performance assessment for the vesting conditions within the specified vesting period, the Company will withdraw the shares with no compensation and have them canceled.

(III) Qualifications and conditions for employees and the number of shares distributable.

1. Limited to full-time employees of the Company and its domestic and overseas subsidiaries who are employed on the granting date of the New Restricted Employee Shares, have excellent performance evaluations, and are highly correlated with the Company's future strategic development or are core key technical talents.
2. The actual employees who may be granted the shares and the number of New Restricted Employee Shares they can be allocated will be subject to a proposed allocation standard considering performance, overall contribution, special achievements, job titles, ranks, seniority, or other conditions requiring management reference, as well as the Company's operational needs and business development strategies. After being approved by the Chairman, it will be submitted to the Board of Directors for resolution. However, for those who are directors with employee status or managerial officers, it shall be approved by the Compensation Committee first before being submitted to the Board of Directors for resolution; for those who do not have managerial officer status, it shall be approved by the Audit Committee first before being submitted to the Board of Directors for resolution.
3. The cumulative number of restricted shares obtained by each employee, in combination with the cumulative number of options granted to such employee under Article 56-1, Paragraph 1 of the Regulations Governing the Offering and Issuance of Securities, shall not exceed 0.3% of the total issued and outstanding shares of the Company. Additionally, the above, in combination with the cumulative number of shares granted to each employee under Article 56, Paragraph 1, shall not exceed 1% of the total issued and outstanding shares of the Company. The number of New Restricted Employee Shares to be allocated to each employee as mentioned in this Article may be exempted from the limitation of the previous ratio if the competent authorities update the regulations thereafter in accordance with the updated Act and the regulations of the competent authorities, or if approved by the Central Authority-in-charge of the Relevant Industry.

(IV) Reasons it is necessary to issue New Restricted Employee Shares:

To attract and retain senior executives and key talents, as well as to motivate employees and enhance employees' retention to make a profit for the Company and its shareholders.

(V) Estimated amount, dilution of the Company's EPS and other matters that may affect the shareholders' equity.

1. The estimated amount:  
The estimated amount of the proposed 605,000 New Restricted Employee Shares with NT\$10 par value per share to be issued at the 2026 Annual Shareholders' Meeting is tentatively estimated to be approximately NT\$14,464 thousand, NT\$21,082 thousand, NT\$9,312 thousand, and NT\$2,695 thousand for the years from 2027 to 2030, respectively, based on the vesting period and vesting conditions (based on the closing

price of NT\$78.6 on February 23, 2026).

2. The dilution of the Company's EPS and other matters that may affect the shareholders' equity.

Based on the Company's current 35,358,948 outstanding shares, the diluted EPS for the years from 2027 to 2030 are tentatively estimated as NT\$0.41, NT\$0.60, NT\$0.26 and NT\$0.08, so the dilution to the Company's EPS is limited, and there is no significant effect on shareholders' equity. If there is an increase or decrease in the number of outstanding shares prior to the issuance of the New Restricted Employee Shares mentioned above, the impact on EPS will be adjusted in proportion accordingly in order to comply with the laws and regulations.

(VI) Following distribution or subscription, the rights that are subject to restriction until vesting conditions are met.

1. Prior to meeting vesting conditions, employees shall not sell, pledge, transfer, give away, set up, or otherwise dispose of the New Restricted Employee Shares allocated to them in accordance with these Rules, except by inheritance.
2. Before the vesting conditions for New Restricted Employee Shares issued according to these Rules are met, the attendance, proposal, speech, voting and election rights at shareholders' meetings are the same as those of the Company's outstanding shares of common stock and are governed by the trust or custodian agreement.
3. Before the vesting conditions for New Restricted Employee Shares issued according to these Rules are met, the earning distribution rights (including but not limited to rights to distributed dividends, bonuses, capital reserves, etc.) as well as the subscription rights to capital increase by cash are the same as those of the Company's outstanding shares of common stock and are governed by the trust or custodian agreement.
4. Before the vesting conditions for New Restricted Employee Shares issued according to these Rules are met, if the Company reduces capital other than by legal means, such as cash reduction or capital reduction to cover the deficit, the New Restricted Employee Shares shall be canceled in accordance with the percentage of capital reduction. In the case of a cash reduction, the cash refunded shall be held in trust/custody and may not be delivered to employees until the conditions of vesting have been met; however, if the conditions of vesting have not been met, the Company will recover the cash.
5. For employees who meet the vesting conditions after the book closure date for the Company's stock grants, cash dividend, and subscription of capital increase by cash, or during the book closure period of the shareholders' meeting as stipulated in Article 165, Paragraph 3 of the Company Act, or other legally prescribed book closure periods that occur in accordance with the facts, the time and procedure for lifting restrictions on the vested shares shall be subject to the trust or custody agreement.

(VII) Implementation rules:

1. The responsible department of the Company will notify the employees receiving the shares of the procedures and time related to the list of employees who will be allotted the New Restricted Employee Shares and the signing of relevant documents.
2. Procedures of issuing new shares

- (1) After an employee is allotted New Restricted Employee Shares and the Company records the number of new shares he/she received in the Company's stockholders' register, the newly issued shares of common stock will be delivered by book-entry transfer, and held in custody by the Trust in the vesting period as stipulated in the trust agreement.
- (2) The New Restricted Employee Shares issued by the Company in accordance with these Rules shall be registered for change in accordance with the law.

(VIII) Stipulations on other important matters:

1. These Rules shall come into effect after being submitted to and approved by competent authorities after obtaining the approval by the majority votes in a meeting of the Board of Directors at which two-thirds or more directors are present. If there is a need to amend these Rules as requested by the competent authority in the course of submission for review, the Board of Directors shall authorize the Chairman to make amendments. Then, the amended regulations will be submitted to the Board of Directors for ratification before issuance.
  - II. The New Restricted Employee Shares issued by the Company shall be held under a stock trust, and the Company or a person designated by the Company as an agent shall enter into and amend the trust-related contract with the trust institution on behalf of all the employees who have been allocated the shares and act as an agent for the employees to deal with all matters related to the trust.
  - III. For matters not covered in these Rules, the Board of Directors shall authorize the Chairman to amend or implement them in accordance with the relevant laws and regulations, unless otherwise provided by the laws and regulations.
- III. Please see Attachment VIII (Pages xx-xx) for the Rules for Issuing New Restricted Employee Shares (2026) of the Company.
- IV. This proposal has been reviewed and approved by the 1st meeting of the Audit Committee in 2026 and resolved by the 1st meeting of the Board of Directors in 2026. It is hereby submitted to the Annual General Meeting of Shareholders for discussion.

**Resolution:**

**Proposal 3 (Proposed by the Board of Directors)**

**Proposal: Proposal to revise the "Articles of Incorporation"**

**Explanation:**

- I. The proposed amendments are made in accordance with the adjustment of the "Code Table of Business Categories for Companies and Limited Partnerships" as announced by the Ministry of Economic Affairs in its Circular No. 11268001230 dated October 19, 2023, to ensure compliance with current laws and regulations. Furthermore, pursuant to the resolution of the

Board of Directors on March 3, 2026 regarding the "Proposal for Issuance of New Restricted Employee Shares for 2026," the Company proposes to increase the number of reserved shares in the Articles of Incorporation to satisfy the share requirements for subsequent grants to employees.

- II. For the "Articles of Incorporation" please refer to Attachment IX (Pages xx-xx)
- III. This proposal has been reviewed and approved by the 2nd meeting of the Audit Committee in 2026 and resolved by the 2nd meeting of the Board of Directors in 2026. It is hereby submitted to the Annual General Meeting of Shareholders for discussion.

**Resolution:**

**Proposal 4 (Proposed by the Board of Directors)**

**Proposal: Proposal to revise the "Rules of Procedure for Shareholders' Meetings"**

**Explanation:**

- I. The amendments are made in accordance with the revisions to Article 6 of the "Regulations Governing Content and Compliance Requirements for Shareholders" and "Meeting Agenda Handbooks of Public Companies" as stipulated in Circular No. 1140385797 dated December 19, 2025 and Circular No. 1150331020 dated February 13, 2026 issued by the Financial Supervisory Commission (FSC). Additionally, adjustments have been made reflecting the amendments to Articles 3 and 13 of the "Sample Template for Rules of Procedure for Shareholders' Meetings of ○○ Co., Ltd".
- II. For the "Rules of Procedure for Shareholders' Meetings" please refer to Attachment X (Pages xx-xx)
- III. This proposal has been reviewed and approved by the 2nd meeting of the Audit Committee in 2026 and resolved by the 2nd meeting of the Board of Directors in 2026. It is hereby submitted to the Annual General Meeting of Shareholders for discussion.

**Resolution:**

# Election Matters

## Proposal for the Full Re-election of the Company's Directors (Including Independent Directors) (Proposed by the Board of Directors)

### Explanation:

- I. The terms of the Company's current Directors and Independent Directors are scheduled to expire on June 28, 2026. It is proposed that a comprehensive re-election be conducted ahead of schedule at this Annual General Meeting to elect seven (7) Directors (including three (3) Independent Directors). The newly elected Directors shall assume office immediately upon the conclusion of the Annual General Meeting for a three-year term, commencing from May 26, 2026, and expiring on May 25, 2029.
- II. The election of the Company's Directors and Independent Directors shall be conducted through a candidate nomination system. Shareholders shall elect the Directors and Independent Directors from the list of nominated candidates.
- III. The list of candidates for Directors and Independent Directors has been reviewed and approved by the 2nd meeting of the Board of Directors in 2026. The candidate list is provided below; it is hereby submitted to the Annual General Meeting for election.

List of Director (including Independent Director) Candidates

Title	Name	Education & Major Positions	Shareholdings (shares)
Director	Jackie Cheng, Representative of Momoton Investment Co. Ltd	Experience: Chairman and CSO, Gogolook Co., Ltd. Education: Master's degree, Graduate Institute of Technology Management, National Tsing Hua University B.S. in International Business from Yuan Ze University	2,543,532
Director	Jeff Kuo, Representative of Trust Tech Investment Co. Ltd	Experience: General Manager and CEO, Gogolook Co., Ltd. Education: Ph.D. in Industrial Engineering and Engineering Management, National Tsing Hua University B.S. in Industrial Design, National Cheng Kung University	2,476,532
Director	Reiny Song, Representative of He Ke Investment	Experience: CTO, CISO and CHRO, Gogolook Co., Ltd. Director, TSA International Co., Ltd.	2,542,532

Title	Name	Education & Major Positions	Shareholdings (shares)
	Co. Ltd	Technical Manager, Atona Inc. System Engineer, NEC Taiwan Ltd. Education: Master's degree, Graduate Institute of Technology Management, National Tsing Hua University B.S. in Information Systems, National Kaohsiung First University of Science and Technology	
Director	Kirk Yang	Experience: Chairman, Kirkland Capital LLC Director, JD Capital Ltd. Chief Senior Advisor, e-Kong Group and Qing Xing Capital Managing Director and Head of Asia Tech Research, Barclays and Citigroup Asia Hardware Equity Analyst, Goldman Sachs, Credit Suisse, and BNP Paribas CFO and Director, Ocean Group (HK) and LST (US) Management Consultant, Kearney and Accenture; Engineer, IBM/AT&T Education: MBA, University of Chicago; MBA Program, New York University Ph.D. Program in Electrical Engineering, Columbia University M.S. and B.S. in Electrical Engineering, Purdue University	0
Independent Director	Jeremy Ou	Experience: Director, Rovii Robotic Vending Inc. Head of Digital Banking Division, KGI Bank Senior Vice President, CTBC Bank Director (Cash Management, E-commerce, E- banking, and IT Divisions), Citibank Education:	0

Title	Name	Education & Major Positions	Shareholdings (shares)
		M.S. in Industrial Engineering and Management, Pennsylvania State University EMBA, National Taiwan University	
Independent Director	Nicole Chan	Experience: Chairperson, AI Technology Foundation (AITF) Chairperson, Taiwan Digital Trust Association Honorary Advisor, Digital Economy and Industry Development Association (DIDA) Address Council (AC) Member, ICANN ASO Chairperson, National Communications Commission (NCC) Director, Industrial Technology Research Institute (ITRI) Director General, Science & Technology Law Institute, Institute for Information Industry (III) Supervisor, Taiwan Depository & Clearing Corporation (TDCC)  Education: EMBA in Technology Management, National Chengchi University LL.M. in Intellectual Property Law, University of London LL.B., National Taiwan University	0
Independent Director	Sting Tao	Experience: Independent Director, GrandTech Cloud Services Inc. Founder and Director, Wu Wei Education Technology Co., Ltd. Supervisor, Taiwan Digital Trust Association General Manager, LINE Taiwan Limited Director, EASYCARD Corporation Chairman, Pocket Securities Co., Ltd. Education:	0

Title	Name	Education & Major Positions	Shareholdings (shares)
		M.S., Graduate Institute of Environmental Engineering, National Taiwan University	

**Voting by Poll :**

## **Other Matters**

### **Release of the Newly Elected Directors (Including Independent Directors) from Non-competition Restrictions (Proposed by the Board of Directors)**

**Explanation:**

- I. In accordance with Article 209 of the Company Act, a director who engages in any conduct within the scope of the Company's business, either for themselves or on behalf of another, shall explain the essential contents of such conduct to the Shareholders' Meeting and obtain its approval.
- II. In light of practical requirements and without prejudice to the Company's interests, it is proposed to the Shareholders' Meeting to approve the removal of non-competition restrictions for the newly elected Directors (including Independent Directors) who may hold investments in or manage other companies with business scopes identical to that of the Company. The specific scope and details of such activities will be supplemented and explained at the Meeting prior to the discussion of this proposal.
- III. This proposal has been resolved and approved by the 1st meeting of the Board of Directors in 2026 and is hereby submitted to the Annual General Meeting for resolution.

**Resolution:**

## **Special Motions**

## **Adjournment**

## **Chapter 3. Attachment**

**Business Report****I. Business policy**

The Company is dedicated to building a world-leading TrustTech ecosystem. According to Whoscall statistics, the total volume of fraudulent calls and messages tagged or blocked by users in Taiwan decreased significantly by 37% compared to 2024, the largest decline in Asia, demonstrating remarkable anti-fraud effectiveness. In response to the rapid growth of new types of cyber-fraud, the Company completed the acquisition of Scamadviser (Ecommerce Operations B.V.), a global authority in domain risk rating, in 2024. This acquisition has effectively strengthened our domain anti-fraud technology and captured digital trust market opportunities. Our Watchmen brand reputation protection service has been officially adopted by the Taiwan Stock Exchange (TWSE), and we will actively expand our collaboration with both public and private sectors in the future.

In September 2025, Whoscall launched a major update centered on the "Global Anti-Fraud Community" concept, establishing four pillars: user reporting mechanisms, AI predictive models, international data partnerships, and law enforcement collaboration. This version was not only named "Best Essential App of 2025" by Google Play Taiwan but was also the only Taiwanese application shortlisted for the "2025 Apple Store Awards." It ranked second in the communication app category on Google Play Thailand (following only LINE), reflecting its rising international influence.

Throughout 2025, the Company continued to collaborate with strategic partners to combat fraud:

- **Finance & Payments:** Partnered with iPASS to deepen anti-fraud efforts for the elderly; collaborated with ECPay to integrate verified merchant numbers into e-commerce scenarios.
- **Cybersecurity Integration:** Joined forces with MetaAge to promote enterprise-level "Digital Trust and Cybersecurity Integrated Solutions."
- **International Ecosystem:** Partnered with StarHub in Singapore to develop the "ScamSafe" app; signed Memorandums of Understanding (MOU) with Philippine telecom giant Globe Telecom and Rizal Commercial Banking Corporation (RCBC); joined the Foxconn Smart City Ecosystem to build a defense line from individual to city levels, with plans to scale this model globally.

- Channel Deepening: Formed an exclusive partnership with Far EasTone (FET) to promote Whoscall Premium individual plans.

In the FinTech sector, "Roo.Cash" has expanded from financial product recommendations to consumer lifestyle scenarios, achieving synergy between wealth management and consumption. "JUJI" has leveraged its proprietary risk management technology to provide digital micro-financing services for the younger generation, delivering outstanding operational performance.

On May 16, 2025, the Company officially transferred from the Taiwan Innovation Board(TIB) to the Main Board of the TWSE, aiming to attract more investors and accurately reflect the Company's intrinsic value. Moving forward, we will continue to strengthen corporate governance and integrate our ESG vision with TrustTech to achieve corporate sustainability.

## **II. Implementation Summary**

### **III. Result of implementation of business plan**

The financial performance for the 2025 fiscal year is as follows:

- Operating Revenue: NT\$ 1.048 billion (YoY +21%)
- Net Income: NT\$ 54 million
- Net Profit Margin: 5%
- Earnings Per Share (EPS): NT\$ 1.58

### **IV. Execution of the budget derivative of operating revenue and expenditure**

#### **1. Operating Revenue**

Revenue structure in 2025 was driven by the dual engines of "Digital Anti-Fraud" and "FinTech":

##### **(1) Digital Anti-Fraud (Digital Advertising & Trust Cloud Services):**

- Digital Advertising: Revenue reached NT\$ 332 million, a 5% YoY increase, stabilizing after the previous year's downturn.
- Trust Cloud Services: Revenue reached NT\$ 436 million (YoY +18%). Notably, Whoscall consumer subscription services performed strongly (YoY +29%), with its revenue contribution surpassing advertising for the first time. In the first year of the Scamadviser acquisition, the Company focused on high-margin integration and cost synergies; although enterprise-end Trust Cloud revenue saw a slight adjustment (-6%), profitability improved significantly.

(2) FinTech (Commercial Services & JUJI Interest Income):

- Revenue reached NT\$ 280 million, a 55% YoY increase. Within this segment, revenue related to "JUJI" grew substantially by 167%, becoming the primary growth driver for the year.

2. Operating Expenditure

Operating expenditures for 2025 were NT\$ 863 million, with the YoY growth rate controlled within 3%. Personnel expenses were the primary cost (51%). Benefiting from AI tools enhancing per-capita productivity and organizational optimization, the total headcount was streamlined from 279 to 235, keeping the growth of total personnel expenses under 2% and demonstrating improved operational efficiency.

## V. Profitability analysis

The Company maintained a high gross margin of 88% in 2025. Through effective cost control and organizational optimization, the operating margin turned positive, rising from -6% in the previous year to 6%, marking a significant improvement in the profit structure.

## VI. Research and development

The Company's R&D foundation is built upon its world-leading communication and digital fraud database, covering multi-dimensional data such as phone numbers, URLs, and cryptocurrency wallets. This provides comprehensive defense for communication, finance, e-commerce, and Web3 environments.

R&D Highlights of the Year:

- Product Upgrades: In July, "Live Caller ID Plus" was launched for iPhone users, integrating Apple's latest technology with real-time cloud data to significantly optimize the identification experience for iOS users.
- AI Strategic Positioning: To meet the wave of AI technology, the Company established the "Intelligent Systems Lab," focusing on mid-to-long-term AI technology development and deepening the Company's "technical moat" in data interpretation and fraud prediction.

Looking ahead, the Company will continue to enhance cybersecurity risk identification technologies and develop real-time, comprehensive TrustTech services based on market trends and user needs.

Responsible person:



Managerial officer:



Responsible accountant:



## **Audit Committee's Review Report**

(Translation)

The Board of Directors has prepared, and submitted to the shareholders' meeting, the Business Report, Financial Statements, and Proposal for Deficit Compensation of 2025. The Financial Statements have been duly audited by PwC Taiwan as appointed by the Board of Directors and a report is issued. The aforementioned Business Report, Financial Statements, and Proposal for Deficit Compensation have been reviewed and determined to be correct and accurate by the Audit Committee. It is thereby reported as above in accordance with the Securities and Exchange Act and the relevant provisions of the Company Act for your review.

Gogolook Co., Ltd.

Convener of the Audit Committee: Jeremy Ou

March 3, 2026

## Attachment III

Gogolook Co., Ltd.

Comparison Table of "Sustainable Development Best Practice Principles"  
Before and After Amendment

AFTER THE REVISION	BEFORE THE REVISION	NOTE
<p>Article 15</p> <p>The Company is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment, <b><u>living organisms</u></b> and human beings from its business operations:</p> <ol style="list-style-type: none"> <li>1. Reduce resource and energy consumption of its products and services.</li> <li>2.Reduce emission of pollutants, toxins and waste, and dispose of waste properly.</li> <li>3.Improve recyclability and reusability of raw materials or products.</li> <li>4.Maximize the sustainability of renewable resources.</li> <li>5.Enhance the durability of products.</li> </ol>	<p>Article 15</p> <p>The Company is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from its business operations:</p> <ol style="list-style-type: none"> <li>1. Reduce resource and energy consumption of its products and services.</li> <li>2.Reduce emission of pollutants, toxins and waste, and dispose of waste properly.</li> <li>3.Improve recyclability and reusability of raw materials or products.</li> <li>4.Maximize the sustainability of renewable resources.</li> <li>5.Enhance the durability of products.</li> <li>6.Improve efficiency of</li> </ol>	<p>In alignment with the amendments to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," new provisions have been added to incorporate considerations regarding the impact on biodiversity and ecosystems.</p>

AFTER THE REVISION	BEFORE THE REVISION	NOTE
<p>6.Improve efficiency of products and services.</p> <p><b><u>7.Enhance the conservation of marine and terrestrial biodiversity and ecosystems, promote the sustainable use of resources, and ensure fair and equitable benefits.</u></b></p>	<p>products and services.</p>	
<p>Article 21</p> <p>The Company is advised to create an environment conducive to the development of its employees' careers and establish effective training programs to foster career skills.</p> <p><b><u>The Company is advised to establish placement programs to cultivate future industry talents.</u></b></p> <p>The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.</p>	<p>Article 21</p> <p>The Company is advised to create an environment conducive to the development of its employees' careers and establish effective training programs to foster career skills.</p> <p>The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.</p>	<p>In alignment with the amendments to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," new provisions have been added to stipulate industry-academic cultivation and collaboration.</p>

**Attachment IV**

**Auditors' Report and 2025 Consolidated Financial Statements**

## INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR25000482

To the Board of Directors and Stockholders of Gogolook Co., Ltd.

### ***Opinion***

We have audited the accompanying consolidated balance sheets of Gogolook Co., Ltd. and subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

### ***Basis for opinion***

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Key audit matters***

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matter for the Group's 2025 consolidated financial statements is stated as follows:

#### ***Key Audit Matter - Recognition of Digital Advertising Revenue***

##### Description

Please refer to Notes 4(26) and 6(23) of the consolidated financial statements for the accounting policy on digital advertising revenue and the details of revenue items relating to this key audit matter. For the year ended December 31, 2025, digital advertising revenue amounted to \$332,259 thousand. As the amount is material, and significant to the financial statements, we identified the recognition of digital advertising revenue as a key audit matter.

##### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Obtained an understanding and sample tested the effectiveness of the internal control procedures implemented by management for the recognition of digital advertising revenue.
- B. Sampled tested the digital advertising revenue recognised for the year ended December 31, 2025, agreed to the sales amount and contractual partner as indicated in accounting records and invoices.
- C. Sample tested the collection of digital advertising revenue, agreed the contractual partner as indicated in the accounting records and bank statements to the trading counterparties.

***Key audit matter – Impairment assessment of goodwill arising from the acquisition of Ecommerce B.V.***

Description

Please refer to Note 4(16) for accounting policies on goodwill impairment, Note 5(2) for the uncertainty of accounting estimates and assumptions in relation to goodwill impairment, and Note 6(10) for details of impairment assessment of goodwill. As of December 31, 2025, the Group had goodwill arising from the acquisition of 100% of share in Ecommerce B.V. for NT\$128,078 thousand.

The management of GOGOLOOK CO., LTD. periodically evaluates the impairment of the goodwill at the end of each year and mainly uses the value-in-use calculation as the basis for recoverable amount. These calculations use the cash flow projections based on financial budgets approved by the management. As the amount is material, the information obtained from internal and external sources shall be considered, and the calculations are subject to the management subjective judgement, we therefore consider the impairment assessment of goodwill arising from the acquisition of Ecommerce B.V. as a key audit matter.

The major audit procedures executed in response to this key audit matter are as follows:

1. Understood and assessed the key control procedures performed by management, including review and approval of financial budgets and assumptions and internal control of accounting treatment.
2. Assessed the appropriateness of the valuation methodology used in determining the recoverable amount.
3. Involved valuation specialists to assess the reasonableness of the key assumptions, including the information which was obtained from internal and external sources used as follows:
  - (1) Compared the information which was obtained from internal and external sources with historical data, economic and industrial literature's forecast.
  - (2) Benchmarked the discount rate range which is used in determining the recoverable amount against certain market data and industry research.

***Other matter – Parent company only financial report***

We have audited and expressed an unmodified opinion on the parent company only financial statements of Gogolook Co., Ltd. as at and for the years ended December 31, 2025 and 2024.

***Responsibilities of management and those charged with governance for the consolidated financial statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

### ***Auditors' responsibilities for the audit of the consolidated financial statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit.

We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Wu, Shang-Tun

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Kuo, Puo-Ju

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 3, 2026

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The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

Gogolook Co., Ltd. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 309,992	24	\$ 237,707	26
1110	Financial assets at fair value through profit or loss - current	6(2)	10,980	1	11,465	1
1136	Financial assets at amortised cost - current	6(4)	72,000	6	19,000	2
1170	Accounts receivable, net	6(5)	580,665	45	333,394	36
1200	Other receivables		2,121	-	1,272	-
130X	Current inventories	6(6)	-	-	-	-
1410	Prepayments	6(7)	46,040	3	35,883	4
1470	Other current assets	8	10,538	1	22,069	2
11XX	<b>Current assets</b>		<u>1,032,336</u>	<u>80</u>	<u>660,790</u>	<u>71</u>
<b>Non-current assets</b>						
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	-	-	776	-
1535	Financial assets at amortised cost - non-current	6(4)	268	-	-	-
1600	Property, plant and equipment	6(8)	36,151	3	43,439	5
1755	Right-of-use assets	6(9)	35,882	3	47,415	5
1780	Intangible assets	6(10)	173,690	13	168,899	18
1840	Deferred tax assets	6(27)	4,132	-	3,038	-
1900	Other non-current assets	6(11)	6,946	1	6,399	1
15XX	<b>Total Non-current assets</b>		<u>257,069</u>	<u>20</u>	<u>269,966</u>	<u>29</u>
1XXX	<b>Total assets</b>		<u>\$ 1,289,405</u>	<u>100</u>	<u>\$ 930,756</u>	<u>100</u>

(Continued)

Gogolook Co., Ltd. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
<b>Current liabilities</b>						
2100	Short-term borrowings	6(12)	\$ 201,228	16	\$ 178,249	19
2120	Financial liabilities at fair value through profit or loss - current	6(13)	-	-	3,411	1
2130	Current contract liabilities	6(23) and 7	99,016	8	96,504	10
2200	Other payables	6(14) and 7	137,106	11	138,320	15
2230	Current tax liabilities		6,491	-	916	-
2280	Current lease liabilities	6(9)	12,409	1	11,626	1
2320	Current portion of long-term liabilities	6(16)	13,621	1	3,359	-
2399	Other current liabilities, others		4,126	-	4,481	1
21XX	<b>Total current liabilities</b>		<u>473,997</u>	<u>37</u>	<u>436,866</u>	<u>47</u>
<b>Non-current liabilities</b>						
2540	Long-term borrowings	6(16)	74,697	6	20,813	2
2550	Non-current provisions	6(8)(17)(18)	9,056	1	4,224	-
2570	Deferred tax liabilities	6(27)	4,686	-	7,220	1
2580	Non-current lease liabilities	6(9)	27,295	2	39,604	4
2670	Other non-current liabilities, others	7	-	-	14,122	2
25XX	<b>Total non-current liabilities</b>		<u>115,734</u>	<u>9</u>	<u>85,983</u>	<u>9</u>
2XXX	<b>Liabilities</b>		<u>589,731</u>	<u>46</u>	<u>522,849</u>	<u>56</u>
<b>Equity</b>						
3110	Ordinary share	6(20)	353,589	27	320,098	34
3200	Capital surplus	6(21)	424,397	33	228,926	25
3350	Accumulated deficit	6(22)	( 79,529)	( 6)	( 129,442)	( 14)
3400	Other equity interest		1,217	-	( 11,675)	( 1)
3XXX	<b>Total equity</b>		<u>699,674</u>	<u>54</u>	<u>407,907</u>	<u>44</u>
3X2X	<b>Total liabilities and equity</b>		<u>\$ 1,289,405</u>	<u>100</u>	<u>\$ 930,756</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements.

Gogolook Co., Ltd. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Items	Notes	Year ended December 31			
			2025		2024	
			AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(23) and 7	\$ 1,048,183	100	\$ 866,850	100
5000	Operating costs		( 122,266)	( 12)	( 81,311)	( 9)
5900	Gross profit from operations		925,917	88	785,539	91
	Operating expenses	6(25)				
6100	Selling expenses		( 217,556)	( 21)	( 210,925)	( 24)
6200	Administrative expenses		( 513,506)	( 49)	( 514,397)	( 59)
6300	Research and development expenses		( 109,278)	( 10)	( 100,191)	( 12)
6450	Expected credit impairment loss	12	( 22,244)	( 2)	( 13,444)	( 2)
6000	Total operating expenses		( 862,584)	( 82)	( 838,957)	( 97)
6900	Net operating profit (loss)		63,333	6	( 53,418)	( 6)
	Non-operating income and expenses					
7100	Interest income		4,829	-	4,755	-
7020	Other gains and losses	6(24)	( 7,088)	( 1)	14,974	2
7050	Finance costs		( 4,039)	-	( 3,085)	-
7000	Total non-operating income and expenses		( 6,298)	( 1)	16,644	2
7900	<b>Profit (loss) before income tax</b>		57,035	5	( 36,774)	( 4)
7950	Income tax expense	6(27)	( 3,189)	-	( 2,884)	-
8200	<b>Profit (loss) for the period</b>		\$ 53,846	5	( \$ 39,658)	( 4)
	<b>Other comprehensive income</b>					
	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>					
8311	Gains (losses) on remeasurements of defined benefit plans	6(18)	( \$ 3,933)	-	\$ 111	-
8316	Unrealised losses from investments in equity instruments measured at fair value through other comprehensive income	6(3)	( 776)	-	( 1,993)	-
	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>					
8361	Exchange differences on translation of foreign financial statement		13,668	1	( 4,851)	( 1)
8300	<b>Other comprehensive income (loss) for the period</b>		\$ 8,959	1	( \$ 6,733)	( 1)
8500	<b>Total comprehensive income (loss) for the period</b>		\$ 62,805	6	( \$ 46,391)	( 5)
	Profit (loss), attributable to:					
8610	Owners of the parent		\$ 53,846	5	( \$ 39,658)	( 4)
	Total comprehensive income (loss) attributable to:					
8710	Owners of the parent		\$ 62,805	6	( \$ 46,391)	( 5)
	Earnings (losses) per share	6(28)				
9750	Basic and diluted earnings (losses) per share		\$ 1.58		( \$ 1.24)	
9850	Diluted earnings (losses) per share		\$ 1.57		( \$ 1.24)	

The accompanying notes are an integral part of these consolidated financial statements.

Gogolook Co., Ltd. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Equity attributable to owners of the parent					Total equity
		Ordinary share	Capital surplus, additional paid- in capital	Unappropriated retained earnings (accumulated deficit)	Exchange differences on translation of foreign financial statements	Other equity interest Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	
<u>For the year ended December 31, 2024</u>							
Balance at January 1, 2024		\$ 319,683	\$ 227,538	(\$ 89,895)	(\$ 100)	(\$ 4,731)	\$ 452,495
Net loss for the year		-	-	( 39,658)	-	-	( 39,658)
Other comprehensive income (loss) for the year	6(3)	-	-	111	( 4,851)	( 1,993)	( 6,733)
Total comprehensive income (loss)		-	-	( 39,547)	( 4,851)	( 1,993)	( 46,391)
Share-based payment transactions	6(19)(20)(21)	415	1,388	-	-	-	1,803
Balance at December 31, 2024		<u>\$ 320,098</u>	<u>\$ 228,926</u>	<u>(\$ 129,442)</u>	<u>(\$ 4,951)</u>	<u>(\$ 6,724)</u>	<u>\$ 407,907</u>
<u>For the year ended December 31, 2025</u>							
Balance at January 1, 2025		\$ 320,098	\$ 228,926	(\$ 129,442)	(\$ 4,951)	(\$ 6,724)	\$ 407,907
Net income for the year		-	-	53,846	-	-	53,846
Other comprehensive income (loss) for the year	6(3)	-	-	( 3,933)	13,668	( 776)	8,959
Total comprehensive income (loss)		-	-	49,913	13,668	( 776)	62,805
Share-based payment transactions	6(19)(20)(21)	1,997	10,524	-	-	-	12,521
Cash Capital Increase	6(20)(21)	31,494	184,947	-	-	-	216,441
Balance at December 31, 2025		<u>\$ 353,589</u>	<u>\$ 424,397</u>	<u>(\$ 79,529)</u>	<u>\$ 8,717</u>	<u>(\$ 7,500)</u>	<u>\$ 699,674</u>

The accompanying notes are an integral part of these consolidated financial statements.

Gogolook Co., Ltd. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Year ended December 31	
		2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit (loss) before tax		\$ 57,035	( \$ 36,774 )
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6(25)	20,441	17,758
Amortisation expense	6(25)	6,735	4,267
Finance costs		10,088	4,799
Expected credit impairment loss	12	22,244	13,444
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	6(24)	648	1,775
Interest income		( 74,972 )	( 31,694 )
Share-based payments	6(19)	124	251
Loss on disposal of property, plant and equipment	6(8)	281	2,185
Unrealised exchange gain or loss		( 4,989 )	( 13,668 )
Other Gains and Losses		-	( 2 )
Changes in operating assets and liabilities			
Changes in operating assets			
Account receivable, net		( 265,718 )	( 196,066 )
Other receivables		( 462 )	16
Prepayments		( 10,157 )	( 9,123 )
Other current assets		11,531	( 11,145 )
Changes in operating liabilities			
Current contract liabilities		2,512	11,533
Other payables		8,200	7,983
Provisions		735	4,335
Other current liabilities - others		( 355 )	( 5,234 )
Cash outflow generated from operations		( 216,079 )	( 235,360 )
Interest received		71,175	29,665
Income tax paid		( 2,464 )	( 941 )
Interest paid		( 9,957 )	( 4,799 )
Net cash flows used in operating activities		( 157,325 )	( 211,435 )
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Acquisition of financial assets at amortised cost - current		( 53,000 )	( 19,000 )
Acquisition of financial assets at amortised cost - non-current		( 268 )	-
Net cash flows used in acquisition of subsidiary	6(30)	( 23,536 )	( 124,056 )
Acquisition of property, plant and equipment	6(8)	( 1,520 )	( 42,352 )
Acquisition of intangible assets	6(10)	-	( 369 )
(Increase) decrease in other non-current assets		( 547 )	169
Contingent consideration for acquiring subsidiaries		( 3,574 )	-
Net cash flows used in investing activities		( 82,445 )	( 185,608 )
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Additions of short-term borrowings		316,254	238,812
Repayments of short-term borrowings		( 293,275 )	( 70,563 )
Additions of long-term borrowings		75,000	25,000
Repayments of long-term borrowings		( 10,854 )	( 8,095 )
Employee stock options exercised	6(20)	12,398	1,552
Cash capital increase	6(21)	216,441	-
Repayment of current preference share liabilities		-	( 4,000 )
Repayment of principal portion of lease liabilities		( 11,615 )	( 9,364 )
Net cash flows from financing activities		304,349	173,342
Effect of exchange rate changes on cash and cash equivalents		7,706	13,155
Net increase (decrease) in cash and cash equivalents		72,285	( 210,546 )
Cash and cash equivalents at beginning of year		237,707	448,253
Cash and cash equivalents at end of year		\$ 309,992	\$ 237,707

The accompanying notes are an integral part of these consolidated financial statements.

## INDEPENDENT AUDITORS' REPORT

PWCR25000469

To the Board of Directors and Stockholders of Gogolook Co., Ltd.

### ***Opinion***

We have audited the accompanying parent company only balance sheets of Gogolook Co., Ltd. as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of Gogolook Co., Ltd. as at December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”.

### ***Basis for opinion***

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the parent company only Financial Statements* section of our report. We are independent of Gogolook Co., Ltd. in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Key audit matters***

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements of the current

period. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for Gogolook Co., Ltd. parent company only financial statements of the current period are stated as follows:

### ***Key Audit Matter - Recognition of Digital Advertising Revenue***

#### Description

Please refer to Notes 4(26) and 6(23) to the consolidated financial statements for the accounting policy on digital advertising revenue and the details of revenue items relating to this key audit matter. For the year ended December 31, 2025, digital advertising revenue amounted to \$314,209 thousand, as the amounts are material, and significant to the financial statements, we identified the recognition of digital advertising revenue as a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Obtained an understanding and sample tested the effectiveness of the internal control procedures implemented by management for the recognition of digital advertising revenue.
- B. Sampled and tested the digital advertising revenue recognised for the year ended December 31, 2025, agreed to the sales amount and customers of accounting records and invoices.
- C. Sampled and tested the collection of digital advertising revenue, the sales amount and customers, agreed to accounting records and bank statements.

***Key audit matter – Impairment assessment of goodwill arising from the acquisition of the subsidiary, Ecommerce B.V.***

Description

Please refer to Note 4(16) for accounting policies on goodwill impairment, Note 5(2) for the uncertainty of accounting estimates and assumptions in relation to goodwill impairment, and Note 6(10) for details of impairment assessment of goodwill. As of December 31, 2025, the Group had goodwill arising from the acquisition of 100% of share in the subsidiary, Ecommerce B.V. for NT\$128,078 thousand.

The management of GOGOLOOK CO., LTD. periodically evaluates the impairment of the goodwill at the end of each year and mainly uses the value-in-use calculation as the basis for recoverable amount. These calculations use the cash flow projections based on financial budgets approved by the management. As the amount is material, the information obtained from internal and external sources shall be considered, and the calculations are subject to the management subjective judgement, we therefore consider the impairment assessment of goodwill arising from the acquisition of Ecommerce B.V. as a key audit matter.

How our audit addressed the matter

The major audit procedures executed in response to this key audit matter are as follows:

- A. Understood and assessed the key control procedures performed by management, including review and approval of financial budgets and assumptions and internal control of accounting treatment.
- B. Assessed the appropriateness of the valuation methodology used in determining the recoverable amount.
- C. Involved valuation specialists to assess the reasonableness of the key assumptions, including the information which was obtained from internal and external sources used as follows:
  - (a) Compared the information which was obtained from internal and external sources with historical data, economic and industrial literature's forecast.
  - (b) Benchmarked the discount rate range which is used in determining the recoverable amount against certain market data and industry research.

***Responsibilities of management and those charged with governance for the parent company only financial statements***

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the ability of Gogolook Co., Ltd. to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Gogolook Co., Ltd. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing Gogolook Co., Ltd. financial reporting process.

***Auditors’ responsibilities for the audit of the parent company only financial statements***

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Gogolook Co., Ltd.'s internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Gogolook Co., Ltd.'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Gogolook Co., Ltd. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Gogolook Co., Ltd. to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Wu, Shang-Tun

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Kuo, Puo-Ju

For and on behalf of PricewaterhouseCoopers, Taiwan

March 3, 2026

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The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

GOGOLOOK CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 227,427	22	\$ 142,879	18
1110	Financial assets at fair value through profit or loss - current	6(2)	10,980	1	11,465	2
1136	Financial assets at amortised cost - current	6(4)	42,000	4	9,000	1
1170	Accounts receivable, net	6(5) and 7	223,819	21	164,002	21
1200	Other receivables	7	20,733	2	922	-
130X	Inventories	6(6)	-	-	-	-
1410	Prepayments	6(7)	35,789	3	28,934	4
1470	Other current assets	8	10,538	1	22,069	3
11XX	<b>Total current assets</b>		<u>571,286</u>	<u>54</u>	<u>379,271</u>	<u>49</u>
<b>Non-current assets</b>						
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	-	-	776	-
1535	Financial assets at amortised cost - non-current	6(4)	268	-	-	-
1550	Investments accounted for under equity method	6(8)	419,056	39	303,956	39
1600	Property, plant and equipment	6(9)	29,078	3	35,848	5
1755	Right-of-use assets	6(10)	33,193	3	43,150	6
1780	Intangible assets	6(11)	773	-	1,260	-
1840	Deferred tax assets	6(27)	142	-	3,038	-
1900	Other non-current assets	6(12)	6,529	1	6,825	1
15XX	<b>Total non-current assets</b>		<u>489,039</u>	<u>46</u>	<u>394,853</u>	<u>51</u>
1XXX	<b>Total assets</b>		<u>\$ 1,060,325</u>	<u>100</u>	<u>\$ 774,124</u>	<u>100</u>

(Continued)

GOGOLOOK CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
<b>Current liabilities</b>						
2100	Short-term borrowings	6(13)	\$ -	-	\$ 80,000	10
2120	Financial liabilities at fair value	6(14)				
	through profit or loss - current		-	-	3,411	1
2130	Current contract liabilities	6(23)	91,426	9	88,539	12
2200	Other payables	6(15) and 7	133,370	13	114,864	15
2280	Current lease liabilities	6(10)	10,349	1	9,716	1
2320	Current portion of long-term	6(16)				
	borrowings		13,621	1	3,359	-
2399	Other current liabilities, others		2,390	-	2,238	-
21XX	<b>Total current liabilities</b>		<u>251,156</u>	<u>24</u>	<u>302,127</u>	<u>39</u>
<b>Non-current liabilities</b>						
2540	Long-term borrowings	6(16)	74,697	7	20,813	3
2550	Non-current provisions	6(9)(17)(18)	8,176	1	3,410	-
2570	Deferred tax liabilities	6(27)	142	-	3,038	-
2580	Non-current lease liabilities	6(10)	26,480	2	36,829	5
25XX	<b>Total non-current liabilities</b>		<u>109,495</u>	<u>10</u>	<u>64,090</u>	<u>8</u>
2XXX	<b>Liabilities</b>		<u>360,651</u>	<u>34</u>	<u>366,217</u>	<u>47</u>
<b>Equity</b>						
3110	Common stock	6(20)	353,589	33	320,098	41
3200	Capital surplus	6(21)	424,397	40	228,926	30
3350	Accumulated deficit	6(22)	( 79,529)	( 7)	( 129,442)	( 17)
3400	Other equity interest		1,217	-	( 11,675)	( 1)
3XXX	<b>Total equity</b>		<u>699,674</u>	<u>66</u>	<u>407,907</u>	<u>53</u>
3X2X	<b>Total liabilities and equity</b>		<u>\$ 1,060,325</u>	<u>100</u>	<u>\$ 774,124</u>	<u>100</u>

The accompanying notes are an integral part of these parent company only financial statements.

**GOGOLOOK CO., LTD.**  
**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars, except earnings (losses) per share amounts)

	Items	Notes	Year ended December 31			
			2025		2024	
			AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(23) and 7	\$ 924,289	100	\$ 801,179	100
5000	Operating costs		( 116,217)	( 13)	( 79,597)	( 10)
5900	Gross profit		808,072	87	721,582	90
	Operating expenses	6(25) and 7				
6100	Selling expenses		( 252,365)	( 27)	( 214,605)	( 27)
6200	General and administrative expenses		( 396,641)	( 43)	( 435,977)	( 55)
6300	Research and development expenses		( 100,648)	( 11)	( 98,031)	( 12)
6450	Excepted credit impairment	12	( 284)	-	( 542)	-
6000	Total operating expenses		( 749,938)	( 81)	( 749,155)	( 94)
6900	Net operating profit (losses)		58,134	6	( 27,573)	( 4)
	Non-operating income and expenses					
7100	Interest income	7	3,672	-	4,849	1
7020	Other (losses) gains	6(24) and 7	( 4,610)	-	15,614	2
7050	Finance costs	6(10)(13)	( 3,864)	-	( 2,891)	-
7070	Shares of profit(loss) of subsidiaries, associates and joint ventures accounted for using equity method	6(8)	773	-	( 29,086)	( 4)
7000	Total non-operating income		( 4,029)	-	( 11,514)	( 1)
7900	<b>Profit (loss) before income tax</b>		54,105	6	( 39,087)	( 5)
7950	Income tax expense	6(27)	( 259)	-	( 571)	-
8200	<b>Profit (loss) for the year</b>		<u>\$ 53,846</u>	<u>6</u>	<u>(\$ 39,658)</u>	<u>( 5)</u>
	<b>Other comprehensive income</b>					
	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>					
8311	Gains (losses) on remeasurements of defined benefit plans	6(17)	(\$ 3,933)	-	\$ 111	-
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)	( 776)	-	( 1,993)	-
	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>					
8361	Financial statement translation differences of foreign operations		13,668	1	( 4,851)	( 1)
8300	<b>Other comprehensive income (loss) for the year</b>		<u>\$ 8,959</u>	<u>1</u>	<u>(\$ 6,733)</u>	<u>( 1)</u>
8500	<b>Total comprehensive income (loss) for the year</b>		<u>\$ 62,805</u>	<u>7</u>	<u>(\$ 46,391)</u>	<u>( 6)</u>
	Basic earnings (losses) per share	6(28)				
9750	Basic and diluted earnings (losses) per share		\$ 1.58		(\$ 1.24)	
9850	Diluted earnings (losses) per share		\$ 1.57		(\$ 1.24)	

The accompanying notes are an integral part of these parent company only financial statements.

GOGOLOOK CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Ordinary share	Capital surplus, additional paid- in capital	Unappropriated retained earnings (accumulated deficit)	Exchange differences on translation of foreign financial statements	Other equity interest Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Total equity
<u>For the year ended December 31, 2024</u>							
Balance at January 1, 2024		\$ 319,683	\$ 227,538	(\$ 89,895)	(\$ 100)	(\$ 4,731)	\$ 452,495
Net loss for the year		-	-	( 39,658)	-	-	( 39,658)
Other comprehensive income (loss) for the year	6(3)(17)	-	-	111	( 4,851)	( 1,993)	( 6,733)
Total comprehensive income (loss)		-	-	( 39,547)	( 4,851)	( 1,993)	( 46,391)
Share-based payment transactions	6(19)(20)(21)	415	1,388	-	-	-	1,803
Balance at December 31, 2024		<u>\$ 320,098</u>	<u>\$ 228,926</u>	<u>(\$ 129,442)</u>	<u>(\$ 4,951)</u>	<u>(\$ 6,724)</u>	<u>\$ 407,907</u>
<u>For the year ended December 31, 2025</u>							
Balance at January 1, 2025		\$ 320,098	\$ 228,926	(\$ 129,442)	(\$ 4,951)	(\$ 6,724)	\$ 407,907
Net income for the year		-	-	53,846	-	-	53,846
Other comprehensive income (loss) for the year	6(3)(17)	-	-	( 3,933)	13,668	( 776)	8,959
Total comprehensive income		-	-	49,913	13,668	( 776)	62,805
Share-based payment transactions	6(19)(20)(21)	1,997	10,524	-	-	-	12,521
Cash capital increase	6(20)(21)	31,494	184,947	-	-	-	216,441
Balance at December 31, 2025		<u>\$ 353,589</u>	<u>\$ 424,397</u>	<u>(\$ 79,529)</u>	<u>\$ 8,717</u>	<u>(\$ 7,500)</u>	<u>\$ 699,674</u>

The accompanying notes are an integral part of these parent company only financial statements.

GOGOLOOK CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit (loss) before tax		\$ 54,105	( \$ 39,087 )
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6(25)	17,610	16,608
Amortisation expense	6(25)	487	720
Finance costs		3,864	2,891
Expected credit impairment loss	12	284	542
Net gain on financial assets or liabilities at fair value through profit or loss	6(24)	648	1,775
Interest income		( 3,672 )	( 4,849 )
Share-based payments	6(19)	124	251
Losses on disposals of property, plant and equipment	6(9)	144	2,185
Unrealised exchange gain or loss		( 4,958 )	( 11,899 )
Shares of profit(loss) of subsidiaries, associates and joint ventures accounted for using equity method	6(8)	( 773 )	29,086
Others		-	( 2 )
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable, net		( 60,101 )	( 64,293 )
Other receivables		240	39,712
Prepayments		( 6,855 )	( 2,427 )
Other current assets		11,531	( 11,145 )
Changes in operating liabilities			
Current contract liabilities		2,887	9,749
Other payables		42,042	( 129 )
Provisions		735	3,521
Other current liabilities-others		152	223
Cash inflow (outflow) generated from operations		58,494	( 26,568 )
Interest received		3,672	4,849
Income tax paid		( 310 )	( 917 )
Interest paid		( 3,766 )	( 2,891 )
Net cash flows from (used in) operating activities		58,090	( 25,527 )
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Additions of Other receivables	7	( 20,000 )	-
Acquisition of financial assets at amortised cost-current		( 33,000 )	( 9,000 )
Acquisition of financial assets at amortised cost - non-current		( 268 )	-
Acquisition of investments accounted for using equity method	6(8)	( 124,136 )	( 305,812 )
Acquisition of property, plant and equipment	6(9)	( 1,027 )	( 35,353 )
Decrease in other non-current assets		296	6,062
Acquisition of contingent consideration for investments accounted for using the equity Method		( 3,574 )	-
Net cash flows used in investing activities		( 181,709 )	( 344,103 )
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Additions of short-term borrowings		20,200	130,100
Repayments of short-term borrowings		( 100,200 )	( 60,100 )
Additions of long-term borrowings		75,000	25,000
Repayments of long-term borrowings		( 10,854 )	( 828 )
Repayment of principal portion of lease liabilities		( 9,716 )	( 8,931 )
Employee stock options exercised	6(19)	12,398	1,552
Cash capital increase	6(20)(21)	216,441	-
Net cash flows from financing activities		203,269	86,793
Net effect of changes in foreign currency exchange rates		4,898	11,899
Net increase (decrease) in cash and cash equivalents		84,548	( 270,938 )
Cash and cash equivalents at beginning of year		142,879	413,817
Cash and cash equivalents at end of year		\$ 227,427	\$ 142,879

The accompanying notes are an integral part of these parent company only financial statements.

**Attachment V**

**Auditors' Report and 2025 Parent Company Only Financial  
Statements**

**Attachment VI**Gogolook Co., Ltd.  
2025 Deficit Compensation Statement

Unit: NT\$

Item	Total
Deficit yet to be compensated at the beginning of 2025	(129,441,764)
Net income of 2025	53,845,536
Other comprehensive loss of 2025	(3,933,388)
Deficit yet to be compensated at the end of 2025	(79,529,616)
Items for compensating deficit:	
Plus: 1. Statutory reserves	0
2. Capital surplus - capital stock premium	0
Deficit yet to be compensated at the end of 2025	(79,529,616)

Responsible person:



Managerial officer:



Responsible accountant:



**Attachment VII**

Gogolook Co., Ltd.

Comparison Table of "Procedures for Acquisition or Disposal of Assets"  
Before and After Amendment

AFTER THE REVISION	BEFORE THE REVISION	NOTE
<p>Article 4-9-1-1</p> <p>Under any of the following circumstances, when the Company acquires or disposes of assets, it shall publicly announce and report the relevant information on the designated website of the competent authority in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event: (...Omitted...)</p> <p>(4) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p style="padding-left: 20px;">(4-1) When the Company's paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p style="padding-left: 20px;">(4-2) When the Company's paid-in capital is NT\$10 billion or more but less than NT\$50 billion, the</p>	<p>Article 4-9-1-1</p> <p>Under any of the following circumstances, when the Company acquires or disposes of assets, it shall publicly announce and report the relevant information on the designated website of the competent authority in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event: (...Omitted...)</p> <p>(4) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p style="padding-left: 20px;">(4-1) When the Company's paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p style="padding-left: 20px;">(4-2) When the Company's paid-in capital is NT\$10 billion or more but less than NT\$50 billion, the</p>	<p>The amendments are made in accordance with the updated public announcement and filing requirements of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies," as stipulated in Circular No. 1140013876 issued by the Taiwan Stock Exchange (TWSE) on July 24, 2025, to ensure compliance with current laws and</p>

<p>transaction amount reaches NT1 billion or more.</p> <p>(4–3) When the Company’s paid-in capital reaches NT\$50 billion or more, the transaction amount reaches 5% or more of the Company's paid-in capital.</p> <p>(5) (...Omitted...)</p> <p><b><u>(6) In the case of the Company with paid-in capital reaching NT\$50 billion or more, transactions in government bonds, ordinary corporate bonds, and general bank debentures without equity characteristics (excluding subordinated debt) traded on securities exchanges or OTC markets, which do not fall under any of the circumstances listed in the proviso of subparagraph 7, and where furthermore the transaction counterparty is not a related party, and the transaction amount reaches 5% or more of the Company's paid-in capital.</u></b></p> <p><b><u>(7)</u></b> Where an asset transaction other than any of those referred to in the preceding <b><u>6</u></b> subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of the Company's paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances: (Omitted below)</p>	<p>transaction amount reaches NT1 billion or more.</p> <p>(4–3) When the Company’s paid-in capital reaches NT\$50 billion or more, the transaction amount reaches 5% or more of the Company's paid-in capital.</p> <p>(5) (...Omitted...)</p> <p><b><u>(6)</u></b> Where an asset transaction other than any of those referred to in the preceding <b><u>5</u></b> subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of the Company's paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances: (Omitted below)</p>	<p>regulations.</p>
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## Attachment VIII

Gogolook Co., Ltd.

### Rules for Issuing New Restricted Employee Shares (2026)

#### Article 1. Purpose:

To attract and retain senior executives and key talents, as well as to motivate employees and enhance employees' retention to make a profit for the Company and its shareholders, Gogolook Co., Ltd. has established the Rules for Issuing New Restricted Employee Shares (2026) (hereinafter referred to as "these Rules") in accordance with Article 267, Paragraph 9 of the Company Act, the Regulations Governing the Offering and Issuance of Securities by Securities Issuers (hereinafter referred to as the "Governing Regulations") released by the Financial Supervisory Commission, and other relevant regulations.

#### Article 2. Declaration and issuance period:

The shares shall be issued in one or more tranches in two years from the service of the approval notice of the Financial Supervisory Commission (hereinafter referred to as the "Competent Authority"). The actual operation procedures and issuance date shall be prescribed by the chairman authorized by the Board of Directors.

#### Article 3. Qualifications and conditions for employees and the number of shares distributable:

- I. Limited to full-time employees of the Company and its domestic and overseas subsidiaries who are employed on the granting date of the New Restricted Employee Shares, have excellent performance evaluations, and are highly correlated with the Company's future strategic development or are core key technical talents.
- II. The actual employees who may be granted the shares and the number of New Restricted Employee Shares they can be allocated will be subject to a proposed allocation standard considering performance, overall contribution, special achievements, job titles, ranks, seniority, or other conditions requiring management reference, as well as the Company's operational needs and business development strategies. After being approved by the Chairman, it will be submitted to the Board of Directors for resolution. However, for those who are directors with employee status or managerial officers, it shall be approved by the Compensation Committee first before being submitted to the Board of Directors for resolution; for those who do not have managerial officer status, it shall be approved by the Audit Committee first before being submitted to the Board of Directors for resolution.
- III. The cumulative number of the restricted shares obtained by each employee, in combination with the cumulative number of options granted to such employee under Article 56-1, Paragraph 1 of the Governing Regulations, shall not exceed 0.3% of the total issued and outstanding shares of the Company. And the above in combination with the cumulative number of shares granted to each employee under Article 56, Paragraph 1, shall not exceed 1% of the total issued and

outstanding shares of the Company. The number of New Restricted Employee Shares to be allocated to each employee as mentioned in this Article may be exempted from the limitation of the previous ratio if the competent authorities update the regulations thereafter in accordance with the updated Act and the regulations of the Competent Authority, or if approved by the central authority in charge of the relevant industry.

Article 4. Total amount of shares issued:

The total amount of New Restricted Employee Shares issued according to these Rules is NT\$6,050,000, with NT\$10 par value per share, in total 605,000 shares, and the Board of Directors is authorized to issue the shares in one or more tranches.

Article 5. Terms and conditions of issuance:

I. Issue price: Free

II. Class of issued shares: New common shares of the Company

III. Vesting conditions:

(I) After being issued the New Restricted Employee Shares, the employees shall meet the following conditions for share vesting.

1. The employee is still employed upon the expiration of each vesting period.
2. The personal performance evaluation result in the most recent year meets expectations ("Often meets expectations and can make contributions" or equivalent ratings) or above.
3. The Company achieves its 2026 operational targets. The operational target is defined as the annual operating profit in the Company's 2026 budget plan.
4. No violations of any contracts entered into with the Company or its subsidiaries, and any work rules of the Company or its subsidiaries within each vesting period.

(II) The percentage of the restricted shares shall vest in accordance with the following schedule:

1. Serving in the Company upon completion of one year after being granted the shares: vesting 33% of the granted shares.
2. Serving in the Company upon completion of two years after being granted the shares: vesting 33% of the granted shares.
3. Serving in the Company upon completion of three years after being granted the shares: vesting 34% of the granted shares.

Article 6. Restrictions of the shares before the vesting conditions are met:

I. Prior to meeting vesting conditions stipulated in the previous paragraph, employees shall not sell, pledge, transfer, give away, set up, or otherwise dispose of the New Restricted Employee Shares allocated to them in accordance with these Rules, except by inheritance.

II. Before the vesting conditions stipulated in the previous paragraph for New Restricted Employee Shares issued according to these Rules are met, the attendance, proposal, speech, voting and

election rights at shareholders' meetings are the same as those of the Company's outstanding shares of common stock and are governed by the trust or custodian agreement.

- III. Before the vesting conditions stipulated in the previous paragraph for New Restricted Employee Shares issued according to these Rules are met, the earning distribution rights (including but not limited to rights to distributed dividends, bonuses, capital reserves, etc.) as well as the subscription rights to capital increase by cash are the same as those of the Company's outstanding shares of common stock and are governed by the trust or custodian agreement.
- IV. Before the vesting conditions stipulated in the previous paragraph for New Restricted Employee Shares issued according to these Rules are met, if the Company reduces capital other than by legal means, such as cash reduction or capital reduction to cover the deficit, the New Restricted Employee Shares shall be canceled in accordance with the percentage of capital reduction. In the case of a cash reduction, the cash refunded shall be held in trust/custody and may not be delivered to employees until the conditions of vesting have been met; however, if the conditions of vesting have not been met, the Company will recover the cash.
- V. For employees who meet the vesting conditions since the book closure date for the Company's stock grants, cash dividend, and subscription of capital increase by cash, or during the book closure period of the shareholders' meeting as stipulated in Article 165, Paragraph 3 of the Company Act, or other legally prescribed book closure periods that occur in accordance with the facts, the time and procedure for lifting restrictions on the vested shares shall be subject to the trust or custody agreement.

Article 7. If the vesting conditions are not met:

If any employee who is granted the New Restricted Employee Shares according to these Rules fails to meet the performance assessment for the vesting conditions within the specified vesting period, the Company will withdraw the shares with no compensation and have them canceled.

Article 8. Disposal of the shares when the employee resigns voluntarily, is dismissed, leaves without pay, retires, is severed or dies:

- I. Dismissal or voluntary resignation: If an employee resigns voluntarily or is dismissed after receiving the New Restricted Employee Shares, from the day of termination of employment, all of the employee's unvested shares will be withdrawn by the Company and canceled.
- II. Leave without pay: If an employee temporarily leaves without pay upon the approval of the Company due to post-natal care, disease or other reasons after receiving the New Restricted Employee Shares, his/her serving time in the Company shall be calculated considering the actual number of days of leave without pay, and the result of the most recent annual personal performance evaluation before the expiration of the extended calculation period shall be a vesting condition.

- III. Retirement: The rights and obligations of the unvested New Restricted Employee Shares will not be affected if the following requirements are fully met after he/she is retired; and if any of the following requirements are violated, the unvested shares will be deemed to have failed to meet the vesting conditions, with waivers for individual cases to be approved by the Chairman of the Board of Directors:
1. Not work full-time;
  2. Not engage in any business competitive with the Company's business, including but not limited to joining a competing company, providing any service competitive with the Company's, or hiring, inducing or attempting to induce any employee of the Company to engage in any service competitive with the Company's.
- IV. Being severed: If an employee is severed according to relevant labor law, and the employee does not meet the vesting conditions on the effective date of severance, all of the employee's unvested shares after the effective date of severance will be withdrawn by the Company and canceled.
- V. Death caused by general reasons or death or disability caused by occupational accident: If an employee dies and the vesting conditions specified in Article 5 are not met at the time of his/her death, all of the employee's unvested shares will be withdrawn by the Company and canceled. If the employee dies on the job, all vested conditions shall be deemed to have been fulfilled as of the date of his/her death, and his/her legal successor may apply to receive the shares to which he/she is entitled to succeed in accordance with the Succession Law of the Civil Code and the Regulations Governing the Administration of Shareholder Services of Public Companies by completing the legally required procedures and providing the relevant certificates, and will not be subject to the limitation on the vesting period of these Rules. If an employee becomes physically disabled due to an occupational accident and is unable to continue his/her work, all vesting conditions shall be deemed to have been fulfilled as of the date of the employee's leaving the Company, and the employee shall not be subject to the limitation on the vesting period of these Rules.
- VI. Transferring to an affiliated enterprise: If an employee of the Company is approved by the Company to transfer to an affiliate of the Company or another company as required by the needs of the Company's operation, the employee shall still enjoy the rights and benefits of the New Restricted Employee Shares, which shall be subject to the provisions of the vesting conditions, and approved by the Chairman with reference to the performance evaluation provided by the transferring company.
- VII. If an employee voluntarily renounces the granted New Restricted Employee Shares in writing to the Company, the Company will withdraw the shares with no compensation and have them canceled.

Article 9. Taxes:

The shares and dividends (interest) allocated to employees in accordance with these Rules and related taxes shall be handled in accordance with the Tax Law of the Republic of China at that time.

Article 10. Confidentiality and restrictive clauses:

- I. Employees who have been allocated New Restricted Employee Shares in accordance with these Rules shall abide by the Company's regulations on salary and confidentiality and shall not make inquiries or disclose the contents and number of regulations allocated to them. In the event of a breach of these Rules which the Company deems to be material, the Company shall have the right to withdraw and cancel the shares that have not yet met the vesting conditions.
- II. After the employees are allocated New Restricted Employee Shares in accordance with these Rules, if they violate the Company's labor contract, work rules, or have other gross negligence that are deemed as significant by the Company, the Company shall have the right to withdraw the shares with no compensation and have them canceled.

If an employee who has been allotted New Restricted Employee Shares pursuant to these Rules terminates or cancels the Company's authority to act as agent for the trust/custodian account of the New Restricted Employee Shares, the Company is entitled to withdraw and cancel, without compensation, the shares that have not yet met the vesting conditions.

- III. Employees who have been allocated New Restricted Employee Shares in accordance with these Rules shall abide by these Rules and the provisions of the Consent to Receive New Restricted Employee Shares. Failure to do so shall be deemed to be a failure to meet the vesting conditions of the New Restricted Employee Shares, and the Company shall have the right to withdraw the shares with no compensation and have them canceled.

Article 11. Implementation rules:

- I. The responsible department of the Company will notify the employees receiving the shares of the procedures and time related to the list of employees who will be allotted New Restricted Employee Shares and the signing of relevant documents.
- II. Procedures of issuing new shares
  - (I) After an employee is allotted New Restricted Employee Shares and the Company records the number of new shares he/she received in the Company's stockholders' register, the newly issued shares of common stock will be delivered by book-entry transfer, and held in custody by the Trust in the vesting period as stipulated in the trust agreement.
  - (II) The New Restricted Employee Shares issued by the Company in accordance with these Rules shall be registered for change in accordance with the law.

Article 12. Stipulations on other important matters:

- I. These Rules shall come into effect after being submitted to and approved by the Competent Authority after obtaining the approval by the majority votes in a meeting of the Board of Directors at which two-thirds or more of directors are present. If there is a need to amend these Rules as requested by the Competent Authority in the course of submission for review, the Board of Directors shall authorize the Chairman of the Board of Directors to make amendments. Then, the amended regulations will be submitted to the Board of Directors for ratification before issuance.
- II. The New Restricted Employee Shares issued by the Company shall be held under a stock trust, and the Company or a person designated by the Company as an agent shall enter into and amend the trust-related contract with the trust institution on behalf of all the employees who have been allocated the shares and act as an agent for the employees to deal with all matters related to the trust.
- III. For matters not covered in these Rules, the Board of Directors shall authorize the Chairman to amend or implement them in accordance with the relevant laws and regulations, unless otherwise provided by the laws and regulations.

## Attachment IX

Gogolook Co., Ltd.

Comparison Table of "Articles of Incorporation" Before and After Amendment

AFTER THE REVISION	BEFORE THE REVISION	NOTE
<p>Article 2.</p> <p>The Company's scope of business:</p> <ol style="list-style-type: none"> <li>1. I301010 Information Software Services</li> <li>2. I301020 Data Processing Services</li> <li>3. I301030 Electronic Information Supply Services</li> <li>4. I301060 Internet advertising platform</li> <li>5. I401010 General Advertising Services</li> <li>6. I501010 Product Designing</li> <li>7. <b><u>I102010 General Investment Consulting</u></b></li> <li>8. I103060 Management Consulting</li> <li>9. I599990 Other Designing</li> <li>10. IE01010 Telecommunications Service Number Agencies</li> <li>11. IG02010 Research and Development Service</li> <li>12. IZ04010 Translation</li> <li>13. IZ09010 Management System Certification</li> <li>14. IZ13010 Internet Certificates Service</li> <li>15. IZ15010 Market Research and Public Opinion Polling</li> <li>16. F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies</li> <li>17. F113020 Wholesale of Electrical Appliances</li> </ol>	<p>Article 2.</p> <p>The Company's scope of business:</p> <ol style="list-style-type: none"> <li>5. I301010 Information Software Services</li> <li>6. I301020 Data Processing Services</li> <li>7. I301030 Electronic Information Supply Services</li> <li>8. I301060 Internet advertising platform</li> <li>5. I401010 General Advertising Services</li> <li>6. I501010 Product Designing</li> <li>7. <b><u>I102010 Investment Consulting</u></b></li> <li>8. I103060 Management Consulting</li> <li>9. I599990 Other Designing</li> <li>10. IE01010 Telecommunications Service Number Agencies</li> <li>11. IG02010 Research and Development Service</li> <li>12. IZ04010 Translation</li> <li>13. IZ09010 Management System Certification</li> <li>14. IZ13010 Internet Certificates Service</li> <li>15. IZ15010 Market Research and Public Opinion Polling</li> <li>16. F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies</li> <li>17. F113020 Wholesale of Electrical Appliances</li> <li>18. F113030 Wholesale of Precision</li> </ol>	<p>The adjustments are made in accordance with the "Code Table of Business Categories for Companies and Limited Partnerships" as amended and announced by the Ministry of Economic Affairs in its Circular No. 11268001230 dated October 19, 2023, to ensure compliance with current laws and regulations.</p>

AFTER THE REVISION	BEFORE THE REVISION	NOTE
<p>18. F113030 Wholesale of Precision Instruments</p> <p>19. F113050 Wholesale of Computers and Clerical Machinery Equipment</p> <p>20. F113070 Wholesale of Telecommunication Apparatus</p> <p>21. F118010 Wholesale of Computer Software</p> <p>22. F199990 Other Wholesale Trade</p> <p>23. F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies</p> <p>24. F213010 Retail Sale of Electrical Appliances</p> <p>25. F213030 Retail Sale of Computers and Clerical Machinery Equipment</p> <p>26. F213040 Retail Sale of Precision Instruments</p> <p>27. F213060 Retail Sale of Telecommunication Apparatus</p> <p>28. F218010 Retail Sale of Computer Software</p> <p>29. F299990 Retail Sale of Other Products</p> <p>30. F399040 Retail Sale No Storefront</p> <p>31. F401010 International Trade</p> <p>32. F601010 Intellectual Property Rights</p> <p>33. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.</p>	<p>Instruments</p> <p>19. F113050 Wholesale of Computers and Clerical Machinery Equipment</p> <p>20. F113070 Wholesale of Telecommunication Apparatus</p> <p>21. F118010 Wholesale of Computer Software</p> <p>22. F199990 Other Wholesale Trade</p> <p>23. F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies</p> <p>24. F213010 Retail Sale of Electrical Appliances</p> <p>25. F213030 Retail Sale of Computers and Clerical Machinery Equipment</p> <p>26. F213040 Retail Sale of Precision Instruments</p> <p>27. F213060 Retail Sale of Telecommunication Apparatus</p> <p>28. F218010 Retail Sale of Computer Software</p> <p>29. F299990 Retail Sale of Other Products</p> <p>30. F399040 Retail Sale No Storefront</p> <p>31. F401010 International Trade</p> <p>32. F601010 Intellectual Property Rights</p> <p>33. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.</p>	

AFTER THE REVISION	BEFORE THE REVISION	NOTE
<p>Article 7.</p> <p>Total amount of capital stock and issuance of new shares The Company's total amount of capital stock is NT\$500 million, which is divided into 50 million shares, each with a par value of NT\$10. The Board of Directors is authorized to issue the shares in installments.</p> <p><b><u>An amount of NT\$24,420,000, in total 2,442,000 shares</u></b> will be reserved from the aforementioned total amount of capital stock for the employees to subscribe share subscription warrants, preferred shares with warrants, corporate bonds with warrants and New Restricted Employee Shares, which shall be issued by the Board of Directors in installments upon resolution. The treasury stock bought back by the Company may be transferred to employees of parents or subsidiaries of the Company meeting certain specific requirements.</p> <p>(...Omitted...)</p>	<p>Article 7.</p> <p>Total amount of capital stock and issuance of new shares The Company's total amount of capital stock is NT\$500 million, which is divided into 50 million shares, each with a par value of NT\$10. The Board of Directors is authorized to issue the shares in installments.</p> <p><b><u>An amount of NT\$16,660,000, in total 1,666,000 shares</u></b> will be reserved from the aforementioned total amount of capital stock for the employees to subscribe share subscription warrants, preferred shares with warrants, corporate bonds with warrants and New Restricted Employee Shares, which shall be issued by the Board of Directors in installments upon resolution. The treasury stock bought back by the Company may be transferred to employees of parents or subsidiaries of the Company meeting certain specific requirements.</p> <p>(...Omitted...)</p>	<p>Pursuant to the "Restricted Stock Award for employees of 2026" approved by the Board of Directors on March 3, 2026, the Company proposes to increase the number of reserved shares in the Articles of Incorporation to meet the requirements for subsequent issuance.</p>
<p>Article 34.</p> <p>These Articles of Incorporation are established on April 10, 2012. ....</p> <p><b><u>The tenth amendment was made on May 26, 2026.</u></b></p>	<p>Article 34.</p> <p>These Articles of Incorporation are established on April 10, 2012. ....</p> <p><b><u>The ninth amendment was made on May 27, 2025.</u></b></p>	<p>Add revision date.</p>

**Attachment X**

Gogolook Co., Ltd.

Comparison Table of "Rules of Procedure for Shareholders' Meetings"

Before and After Amendment

AFTER THE REVISION	BEFORE THE REVISION	NOTE
<p>Article 3-1 This Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, <b><u>shareholders' meeting agenda handbook and supplemental meeting materials, etc.,</u></b> and upload them to the Market Observation Post System (MOPS) 30 days before the date of the Annual Shareholders' Meeting, or 15 days before the date of a special shareholders' meeting. In addition, 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the</p>	<p>Article 3-1 This Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of the Annual Shareholders' Meeting, or 15 days before the date of a special shareholders' meeting. <b><u>This Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the Annual Shareholders' Meeting or before 15 days before the date of the special shareholders' meeting. If, however, the Company has paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more</u></b></p>	<p>The amendments to Articles 3 and 13 of the "Rules of Procedure for Shareholders' Meetings of ○○ Co., Ltd." have been made in accordance with the revisions to Article 6 of the "Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies," as stipulated in FSC Circular No. 1140385797 dated December 19, 2025 (Year 114) and FSC Circular No. 1150331020 dated February 13, 2026 (Year 115), and with reference to the foreign vote-monitoring system.</p>

AFTER THE REVISION	BEFORE THE REVISION	NOTE
<p>professional shareholder services agent designated thereby.</p>	<p><b><u>as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders' meeting.</u></b> In addition, 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.</p>	
<p>3-11 (Paragraphs 1 to 6 omitted) Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company. When the agenda of a Shareholders' Meeting includes the election of directors where the number of candidates exceeds the number of seats to be elected, the dismissal of directors, or any proposals specified under Article 185 or Article 316 of the</p>	<p>3-11 (Paragraphs 1 to 6 omitted) Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.  (...Omitted...)</p>	

AFTER THE REVISION	BEFORE THE REVISION	NOTE
<p>Company Act, Articles 18, 27, 29, or 35 of the Business Mergers and Acquisitions Act, or Article 24, Paragraph 2, Subparagraph 1 or Article 26, Paragraph 2, Subparagraph 1 of the Financial Holding Company Act, the Chairman is advised to designate a lawyer, certified public accountant (CPA), or notary public to serve as a vote-monitoring inspector (scrutineer). The person designated by the Chairman pursuant to the preceding paragraph shall not be an individual responsible for administrative matters related to the voting process, nor shall they be a director, manager, or employee of the Company or its affiliates.</p> <p>The vote-monitoring inspectors shall supervise the voting and vote-counting process and sign the tally sheet of the election results.</p> <p>If vote-monitoring inspectors are designated in accordance with Paragraph 8, the minutes of the Shareholders' Meeting shall clearly state the names and professional titles of such inspectors.</p> <p>(Subsequent paragraphs are renumbered accordingly)</p>		

## **Chapter 4. Appendix**

Gogolook Co., Ltd.  
Articles of Incorporation (before amendment)

**Section I. General Provisions**

Article 1. The Company is incorporated under the Company Act of the Republic of China. The Company's Chinese name shall be “走著瞧股份有限公司” and its English name shall be “Gogolook Co., Ltd.”.

Article 2. The Company's scope of business:

1. I301010 Information Software Services
2. I301020 Data Processing Services
3. I301030 Electronic Information Supply Services
4. I301060 Internet advertising platform
5. I401010 General Advertising Services
6. I501010 Product Designing
7. I102010 Investment Consulting
8. I103060 Management Consulting
9. I599990 Other Designing
10. IE01010 Telecommunications Service Number Agencies
11. IG02010 Research and Development Service
12. IZ04010 Translation
13. IZ09010 Management System Certification
14. IZ13010 Internet Certificates Service
15. IZ15010 Market Research and Public Opinion Polling
16. F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
17. F113020 Wholesale of Electrical Appliances
18. F113030 Wholesale of Precision Instruments
19. F113050 Wholesale of Computers and Clerical Machinery Equipment
20. F113070 Wholesale of Telecommunication Apparatus
21. F118010 Wholesale of Computer Software
22. F199990 Other Wholesale Trade

## Gogolook Co., Ltd.

## Articles of Incorporation (before amendment)

23. F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
24. F213010 Retail Sale of Electrical Appliances
25. F213030 Retail Sale of Computers and Clerical Machinery Equipment
26. F213040 Retail Sale of Precision Instruments
27. F213060 Retail Sale of Telecommunication Apparatus
28. F218010 Retail Sale of Computer Software
29. F299990 Retail Sale of Other Products
30. F399040 Retail Sale No Storefront
31. F401010 International Trade
32. F601010 Intellectual Property Rights
33. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3. The Company established its head office in Taipei City, and shall establish branches and offices in other places in Taiwan or abroad upon the resolution of the Board of Directors and competent authorities when necessary.

Article 4. The Company shall make announcements in accordance with Article 28 of the Company Act.

Article 5. The Company's acting as a guarantor shall be subject to the approval of the Board of Directors.

Article 6. The reinvestment of the Company is not subject to the restriction that the total amount of the reinvestment stipulated in Article 13 of the Company Act shall not exceed 40% of the paid-in share capital, and the related matters of the reinvestment shall be resolved by the Board of Directors.

## Section II. Capital Stock

Article 7. Total amount of capital stock and issuance of new shares

The Company's total amount of capital stock is NT\$500 million, which is divided into 50 million shares, each with a par value of NT\$10. The Board of Directors is authorized to issue the shares in installments.

An amount of NT\$16,660,000, in total 1,666,000 shares will be reserved from the

## Gogolook Co., Ltd.

## Articles of Incorporation (before amendment)

aforementioned total amount of capital stock for the employees to subscribe share subscription warrants, preferred shares with warrants, corporate bonds with warrants and New Restricted Employee Shares, which shall be issued by the Board of Directors in installments upon resolution. The treasury stock bought back by the Company may be transferred to employees of parents or subsidiaries of the Company meeting certain specific requirements.

Employees entitled to receive share subscription warrants include employees of parents or subsidiaries of the Company meeting certain specific requirements.

Employees entitled to receive new shares of the Company include employees of parents or subsidiaries of the Company meeting certain specific requirements.

Employees entitled to receive New Restricted Employee Shares include employees of parents or subsidiaries of the Company meeting certain specific requirements.

The issue of new shares of the Company shall be determined by the Board of Directors by a resolution adopted by a majority vote at a meeting attended by over two-thirds of the directors. Unless otherwise provided by Regulations Governing Investment by Foreign Nationals or other laws, or approved specifically by the central authority in charge of the object enterprise, when the Company issues new shares, there shall be 10% to 15% of such new shares reserved for subscription by employees of the Company in accordance with Article 267 of the Company Act, and the Company shall make public announcement and advise, by notice, its original shareholders to subscribe for, with preemptive right, the new shares in proportion respectively to their original shareholding and shall state in the notice that if any shareholder fails to subscribe for new shares, his/her/its right shall be forfeited. New shares left unsubscribed by original shareholders may be open for subscription by a specific person or persons through negotiation. The base day for issuing new shares shall be determined by the Board of Directors through resolution.

Article 8. The Company's shares are all registered and assigned with serial numbers, and the share certificates shall be affixed with the signatures or personal seals of the director representing the Company, and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance thereof.

The Company will not print any share certificate for the shares issued, but will register the issued shares with a centralized securities depository enterprise.

Article 8-1. After the Company goes public, its shareholder services shall be handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public

## Gogolook Co., Ltd.

## Articles of Incorporation (before amendment)

Companies issued by competent authorities.

Article 9. The registration of the transfer of shares of the Company will not be handled within 60 days prior to the convening date of the Annual Shareholders' Meeting, or within 30 days prior to the convening date of a special shareholders' meeting, or within 5 days prior to the target date fixed by the issuing company for distribution of dividends, bonus or other benefits.

**Section III. Shareholders' Meeting**

Article 10. The Company's shareholders' meeting is divided into annual meetings and extraordinary meetings. The annual meeting will be held at least once every year, and shall be convened within six months after close of each fiscal year by the Board of Directors. The extraordinary meeting shall be convened according to the law when necessary.

Article 10-1. The Company's shareholders' meeting shall be held by means of videoconferencing or other method promulgated by the Ministry of Economic Affairs.

Article 11. A notice to convene an Annual Shareholders' Meeting shall be given to each shareholder no later than 30 days prior to the scheduled meeting date. A notice to convene a special meeting of shareholders shall be given to each shareholder no later than 15 days prior to the scheduled meeting date. However, for shareholders with less than one thousand (1000) shares, the notice may be given by announcement; or as an alternative, be given by means of electronic transmission, after obtaining prior consent from the recipient(s) thereof.

Article 12. Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

Article 13. Each shareholder shall have one voting power in respect of each share in his/her/its possession. However, the shares shall have no voting power if they are held by the Company itself in accordance with the laws.

Article 14. A shareholder may appoint a proxy to attend a shareholders' meeting on his/her/its behalf by executing a power of attorney stating therein the scope of power authorized to the proxy. After the Company goes public, the shareholders' appointment of a proxy to attend the meeting shall, in addition to the provisions of the Company Act, be handled in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies promulgated by the competent authority.

Article 15. For a shareholders' meeting convened by the Board of Directors, the Chairman of the Board of Directors shall be the chairperson of the meeting. In case the chairman of the

## Gogolook Co., Ltd.

## Articles of Incorporation (before amendment)

Board of Directors can not exercise his power and authority for any cause, the chairman of the Board of Directors shall designate a director on his behalf; where as for a shareholders' meeting convened by any other person having the convening right, he/she shall act as the chairman of that meeting provided, however, that if there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves.

Article 16. Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the Company within twenty (20) days after the close of the meeting. The minutes of the shareholders' meeting shall be recorded, and kept as well as the attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept in accordance with Article 183 of the Company Act. After the Company goes public, the minutes shall be distributed by way of announcement.

After the Company is listed on TWSE or TPEx, e-voting shall be included as one of the channels for exercising voting rights, and the exercise method shall be stated in the notice of convening the shareholders' meeting.

**Section IV. Directors**

Article 17. The Board of Directors of the Company has seven (7) to nine (9) directors who shall be elected by the shareholders' meeting from among the persons with disposing capacity. The term of office of a director is three years, but he/she may be eligible for re-election. After the Company goes public, the number of independent directors in the aforementioned quota of directors shall not be less than two (2) and shall not be less than one-fifth of the number of directors. Independent directors shall be elected by the shareholders' meeting from among the list of independent director candidates under the candidate nomination system. The professional qualifications, shareholdings, restrictions on concurrent positions, method of nomination and election, and other matters to be complied with by independent directors shall follow the relevant regulations of the securities authorities. After the Company is listed on TWSE or TPEx, the candidate nomination system shall be adopted for election of directors. The directors shall be elected from the list of director candidates at the shareholders' meeting.

Article 17-1. The Board of Directors of the Company may set up functional committees according to the needs of business operation, and the establishment and functions of relevant committees shall follow the measures prescribed by competent authorities. After the Company goes

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public, an audit committee shall be set up in accordance with the provisions of Article 14-4 of the Securities Exchange Law. The audit committee shall be composed of all independent directors, and be responsible for performing the functions and powers of the supervisors prescribed by the Company Act, the Securities Exchange Law and other laws.

Article 18. In case no election of new directors is effected after the expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office, unless otherwise specified by the Company Act.

Article 19. Business operations of the Company shall be executed pursuant to the resolutions to be adopted by the Board of Directors, except for the matters the execution of which shall be effected pursuant to the resolutions of the shareholders' meeting as required by this Act or the Articles of Incorporation of the Company.

Article 20. The Board of Directors shall elect a chairman of the Board of Directors from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, and may also elect in the same manner a vice chairman of the Board in accordance with the provisions of the Articles of Incorporation.

Article 21. Unless otherwise specified by the Company Act, meetings of the Board of Directors shall be convened by the chairman of the Board of Directors. The meeting of the Board of Directors shall be convened in accordance with Article 203 of the Company Act.

When convening the meeting of the Board of Directors, the date, location and reason of the meeting shall be given in a notice to directors seven days in advance; however, in the event of an emergency, it may be convened at any time. Notice of the meeting of the Board of Directors may be made electronically.

Article 22. The Chairman of the Board of Directors shall be the chairperson of the meeting. In case the chairman of the Board of Directors can not exercise his power and authority for any cause, the chairman of the Board of Directors shall designate a director on his behalf.

Article 23. Resolutions of the Board of Directors shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the directors at a meeting attended by a majority of directors.

Article 24. If a director is unable to attend the Board of Directors' meeting for any reason, he or she may appoint another director to attend the Board of Directors' meeting as his or her proxy by issuing a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting. However, a director may accept the appointment

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to act as the proxy of one other director only. In the event that a meeting of the Board of Directors is proceeded via videoconferencing, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 25. Minutes shall be taken for resolutions made at the meeting of the Board of Directors, and signed or stamped by the chairperson as per prescribed in Article 207 of the Company Act.

Article 26. (Deleted)

Article 27. (Deleted)

Article 28. The Company shall at its expense deal with any claim, assertion, or other act, whether on litigation or not, made by a third party in connection with the performance of his/her duties as a director elected by the Company in accordance with the law, regardless of whether he/she is still in office, and shall fully compensate him/her for any loss of interest, damage, or expense incurred by him/her in connection therewith; provided, however, this shall not apply to any director who has violated the laws and regulations, the Articles of Incorporation, or the resolutions of the shareholders' meeting or the Board of Directors' meeting in the performance of his or her duties, or who has committed an intentional or grossly negligent act. The Company may purchase liability insurance for all directors during their term of office to protect the interests of all shareholders and to reduce the Company's operating risks.

Article 29. Remuneration paid to the Chairman and directors shall be determined by the Board of Directors based on the degree of their participation in and contributions to the business operations of the Company, as well as industry standards at home and abroad.

#### **Section V. Managerial officers**

Article 30. The appointment, removal and remuneration of the managerial officers of the Company shall be handled in accordance with Article 29 of the Company Act. A managerial officer shall be empowered to manage the operation of the Company and to sign relevant business documents for the Company, subject to the scope of his/her duties and power as specified in the Articles of Incorporation or his/her employment contract. A managerial officer shall not make any change or alteration in any resolution adopted by the shareholders' meeting or the Board of Directors, or go beyond the scope of his/her duties and power when exercising his/her functional duties.

#### **Section VI. Final Reports**

Article 31. The fiscal year of the Company is from January 1 to December 31 of each year. At the close of each fiscal year, the Board of Directors shall prepare the following statements and

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records and shall forward the same to the Annual Shareholders' Meeting for recognition:

- I. the business report.
- II. the financial statements; and
- III. the surplus earning distribution or deficit compensation proposals.

Article 32. If the Company has a profit in the year, it shall set aside not less than 1% for the compensation of employees and not more than 3% for the compensation of directors. However, if the Company has accumulated a deficit, the amount for deficit compensation shall be reserved in advance.

Among the aforementioned employee compensation amount, not less than 3% shall be distributed to base-level employees.

Article 32-1. If the Company has a surplus in the annual final accounts, it shall first pay all taxes, make up accumulated losses, and set aside 10% as the legal reserve, unless the legal reserve is equal to the Company's paid-in capital, and then set aside or return to a special reserve in accordance with laws and regulations; if there is still any surplus and accumulated undistributed earnings, the Board of Directors shall prepare a proposal on the distribution of the remaining surplus and submit it to the shareholders' meeting for approval and distributing the shareholder dividend. After the Company goes public, it shall, in accordance with the provisions of Article 240, paragraph 5 of the Company Act, authorize the distributable dividends and bonuses in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

After the Company goes public, if it intends to distribute its legal reserve and the following capital reserve, in whole or in part, by issuing new shares which shall be distributable as dividend shares to its original shareholders in proportion to the number of shares being held by each of them or by cash, in accordance with the provisions of Article 241 of the Company Act, it shall authorize the Board of Directors attended by two-thirds of the total number of directors to make a resolution thereof and report to the shareholders' meeting.

Article 32-2. To ensure the growth and sustainable operation of the Company, the dividend distribution policy will depend on the current and future investment environment, capital requirements, domestic and foreign competition, and capital budget, as well as taking into account the interests of shareholders, balancing dividends, and the Company's long-term financial planning, etc., and will be prepared by the Board of Directors each year in

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accordance with the law and reported to the shareholders in the shareholders' meeting. The amount, type and percentage of dividends to be distributed from the earnings may be adjusted in the light of actual earnings and operating conditions in the current year, provided that the total amount of dividends to be distributed from the earnings shall not be less than 10% of the distributable earnings in the current year and the percentage of cash dividends to be distributed shall not be less than 10% of the total amount of dividends.

**Section VII. Appendix**

Article 33. Matters not stipulated in the Articles of Incorporation shall be handled in accordance with the provisions of the Company Act of the Republic of China and other relevant laws.

Article 34. These Articles of Incorporation are established on April 10, 2012.

The first amendment was made on November 1, 2013.

The second amendment was made on December 31, 2013.

The third amendment was made on March 15, 2017.

The fourth amendment was made on April 23, 2018.

The fifth amendment was made on November 20, 2019.

The sixth amendment was made on July 24, 2020.

The seventh amendment was made on June 30, 2022.

The eighth amendment was made on June 29, 2024.

The ninth amendment was made on May 27, 2025.

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Rules of Procedure for Shareholders' Meetings (before amendment)

1. Purpose: To establish a strong governance system and sound supervisory capabilities for this Company's shareholders' meetings, and to strengthen management capabilities, these Rules are adopted for compliance.
2. Scope: Before the Company goes public, the Rules of Procedure of Shareholders' Meeting shall follow the relevant laws and the Articles of Incorporation; after the Company goes public, the Rules of Procedure for Shareholders' Meetings shall, except as otherwise provided by law, regulation, or the Articles of Incorporation, be as provided in these Rules.
3. Rules of procedure:
  - 3-1. Unless otherwise provided by laws and regulations, the Company's Shareholders' Meetings shall be convened by the Board of Directors.

Changes to how the Company convenes its shareholders' meetings shall be resolved by the Board of Directors, and shall be made no later than mailing of the shareholders' meeting notice.

This Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of the Annual Shareholders' Meeting, or 15 days before the date of a special shareholders' meeting. This Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the Annual Shareholders' Meeting or before 15 days before the date of the special shareholders' meeting. If, however, the Company has paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders' meeting. In addition, 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated

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## Rules of Procedure for Shareholders' Meetings (before amendment)

thereby.

The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:

- I. For in-person shareholders' meetings, to be distributed on-site at the meeting.
- II. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
- III. For online-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

For shareholders with less than 1000 shares, a notice to convene an Annual Shareholders' Meeting shall be given to each shareholder no later than 30 days prior to the scheduled meeting date, and a notice to convene a special meeting of shareholders shall be given to each shareholder no later than 15 days prior to the scheduled meeting date through an announcement.

Election or dismissal of directors or supervisors, amendments to the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the Company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the Company, or any matter under Article 185, Paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, or Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion. Its main contents may be placed on the website designated by the securities authority or the Company, and the website address shall be indicated in the notice.

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

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A shareholder holding 1% or more of the total number of issued shares may submit to the Company a proposal for discussion at the Annual Shareholders' Meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, Paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before the Annual Shareholders' Meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the Annual Shareholders' Meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders' meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

- 3-2. For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company before five days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment

After a proxy form has been delivered to the Company, if the shareholder intends to attend

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the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

3-3. The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of independent directors with respect to the place and time of the meeting. The restrictions on the place of the meeting shall not apply when the Company convenes an online-only shareholders' meeting.

3-4. This Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification. This Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

This Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where

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## Rules of Procedure for Shareholders' Meetings (before amendment)

there is an election of directors or supervisors, pre-printed ballots shall also be furnished. When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juristic person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting

In the event of an online shareholders' meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.

In the event of an online shareholders' meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

3-4-1. To convene an online shareholders' meeting, the Company shall include the following particulars in the shareholders' meeting notice:

- I. How shareholders attend the online meeting and exercise their rights.
- II. Actions to be taken if the virtual meeting platform or participation in the online meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
  - (I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
  - (II) Shareholders not having registered to attend the affected online shareholders' meeting shall not attend the postponed or resumed session.
  - (III) In case of a hybrid shareholders' meeting, when the online meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the shareholders' meeting online, meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

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(IV) Actions to be taken if the outcomes of all proposals have been announced and extraordinary motion has not been carried out.

III. To convene an online-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending an online shareholders' meeting online shall be specified.

3-5. If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the chairperson of the Board. When the chairperson of the Board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chairperson.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the chairperson of the Board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders' meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

This Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.

3-6. This Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the

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recording shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recordings in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the online meeting.

In case of an online shareholders' meeting, the Company is advised to use the back-end operating interface of the virtual meeting platform to record audio and video.

- 3-7. Attendance at shareholders' meetings shall be calculated based on the number of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chairperson shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and the number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of an online shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

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When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

- 3-8. If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph also apply to any shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.

The chairperson may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders' meeting. If the chair declares the meeting adjourned in violation of the Rules of Procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

- 3-9. Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed five minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt

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unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

3-10. Voting at a shareholders' meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

3-11. A shareholder shall be entitled to one vote for each share held, except when the shares are

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restricted shares or are deemed non-voting shares under Article 179, Paragraph 2 of the Company Act.

When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person. However, the shareholder will be deemed to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions,

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shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When the Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

- 3-12. The election of directors or supervisors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected, and the names of directors and supervisors not elected and number of votes they received.

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The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

- 3-13. Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

This Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of the Company.

Where an online shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's names, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening an online-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending an online-only shareholders' meeting online

- 3-14. On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event of a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this

## Gogolook Co., Ltd.

## Rules of Procedure for Shareholders' Meetings (before amendment)

information disclosed until the end of the meeting.

During the Company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

- 3-15. Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

- 3-16. When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

- 3-17. In the event of an online shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

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## Rules of Procedure for Shareholders' Meetings (before amendment)

3-18. When the Company convenes an online-only shareholders' meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

3-19. In the event of an online shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of an online shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the online meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postponed or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, the number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholder

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meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on the meeting agenda of that shareholders' meeting.

When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Article 44-20, Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies. For dates or periods set forth under Article 12, Second Half, and Article 13, Paragraph 3 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, Paragraph 2, Article 44-15, and Article 44-17, Paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.

- 3-20. When convening an online-only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a shareholders' meeting online.
4. Amendment and Implementation: These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Gogolook Co., Ltd.  
Shareholdings of All Directors

Book closure date: March 28, 2026

Job title	Name	Number of shares
Chairman	Jackie Cheng, Representative of Momoton Investment Co., Ltd.	2,543,532
Director	Jeff Kuo, Representative of Trust Tech Investment Co., Ltd.	2,476,532
Director	Steve Chen (Representative of WIN Semiconductors Corp.)	3,549,638
Director	Kirk Yang	0
Independent director	Jeremy Ou	0
Independent director	Nicole Chan	0
Independent director	Sting Tao	0
Total		8,569,702

Notes:

- As at the book closure date (March 28, 2026) of this annual shareholders' meeting, the Company has issued a total of 35,358,948 ordinary shares.
- The statutory minimum number of shares to be held by all directors: 3,600,000 shares